

# 2005

## Instructions for Form BR-42

### Application for Filing Extension (Business)

The City of Columbus administers the municipal income tax for Columbus, Brice, Canal Winchester, Groveport, Harrisburg, Lithopolis, Marble Cliff and Obetz.

### General Instructions

It is important that a completed return be filed on or before the due date as prescribed by Columbus City Codes. The Code states that "The City Auditor shall have the authority to extend the time for filing of the annual return, provided the request of the taxpayer for extension is made in writing and received on or before the original due date of the return. The extension period requested may not exceed six (6) months." If an extension has been requested of or granted by the Internal Revenue Service and you are unable to prepare an accurate return for filing on the due date, this form must be filed and the tax thereon paid by the date the return is normally due.

Signature on Form BR-42 shall be that of an officer of the corporation or member of a partnership, or the person or firm employed to complete the annual return.

Payment accompanying this request must be an amount equal to the additional liability as shown on the face of this form plus the unpaid balance, if any, on the original declaration. Interest accrues on the unpaid balance from the original due date.

*FOR ADDITIONAL INFORMATION CALL (614) 645-7646  
OR (614) 645-8328. TDD (614) 645-6000.*